DIVISION III
ABSENTEE VOTING

721—21.300(53) Satellite absentee voting stations. The county commissioner of elections may designate locations in the county for absentee voting stations. If the commissioner receives a petition requesting that a satellite absentee voting station be established at a location described on the petition, the commissioner shall provide the requested station if the petition was properly signed and filed. The petition shall be rejected if the site chosen is not accessible to elderly and disabled voters or has other physical limitations that make it impossible to meet the requirements for ballot security and secret voting, or if the owner of the site refuses permission to locate the satellite absentee voting station at the site named on the petition. The petition may be refused if the owner of the site demands payment for its use.

The petition shall be signed by not less than 100 eligible electors of the county. The petition shall be filed with the commissioner no later than the deadline specified in Iowa Code section 53.11 for the election.

Satellite absentee voting stations established by petition shall be open for at least one day for a minimum of six hours. Satellite absentee voting stations shall be accessible to elderly and disabled voters.

Only ballots from the county in which the site is located may be provided at the satellite absentee voting station. However, it is not necessary to provide ballots from all of the precincts in the county.

21.300(1)   *Form of petition.* The petition requesting that a satellite absentee voting station be established at a specific location shall be in substantially the following form:

STATE OF IOWA
PETITION FOR ABSENTEE VOTING STATION

Instructions: This petition may be signed by people who
- are U.S. citizens,
- are at least 18 years old,
- have not been convicted of a felony,
- have not been declared mentally incompetent by a court,
- and who live in this county.

They do not need to be registered voters.

The petition must be taken to the county auditor's office before 5 p.m. on _____ .

Date of election: _____

We, the people of _____ County, request that there be an absentee voting station at the place described below.

[Instructions: Give the address of the building, and the name of the building, if it has a name. Elderly and disabled voters must be able to get into the building to vote.]

Signature	Address, including street and number, if any	Date signed
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		

page _____ of _____

21.300(2) *Notice provided.* Notice shall be published at least seven days before the opening of any satellite absentee voting station. If more than one satellite absentee voting station will be provided, a single publication may be used to notify the public of their availability.

A notice shall also be posted at each satellite absentee voting station at least seven days before the opening of the satellite absentee voting station. The notice shall remain posted as long as the satellite absentee voting station is scheduled for service. If it is not possible to post the notice at least seven days before the station opens due to the receipt of a petition, the notice shall be posted as soon as possible.

Both the published and posted notices shall include the following information:

a. The name and date of the election for which ballots will be available.

b. The location(s) of the satellite absentee voting station(s).

c. The dates and times that the station(s) will be open.

d. The precincts for which ballots will be available.

e. An announcement that voter registration forms will be available for new registrations in the county until the time registration closes before the election and that changes in the registration records of people who are currently registered within the county may be made at any time.

If the satellite absentee voting station is located in a building with more than one public entrance, brief notices of the location of the satellite absentee voting station shall be posted on building directories, bulletin boards, or doors. These notices shall be posted no later than the time the station opens and shall be removed immediately after the satellite absentee voting station has ceased operation for an election.

21.300(3) *Staff.* Satellite absentee voting station workers may be selected from among the staff members of the commissioner's office, from the election board panel drawn up pursuant to Iowa Code sections 49.15 and 49.16, or a combination of these two sources. Compensation of workers selected from the election board panel shall be at the rate provided in Iowa Code section 49.20.

At least three people shall be assigned to work at each satellite absentee voting station; more workers may be added at the commissioner's discretion. All workers must be registered voters of the county, and for primary and general elections the workers must be registered with a political party. No more than a simple majority of the workers shall be members of the same political party.

People who are prohibited from working at the polls pursuant to Iowa Code section 49.16 may not work at satellite absentee voting stations.

21.300(4) *Oath required.* Before the first day of service at a satellite absentee voting station each worker shall take the following oath:

I, _____ (name) _____ , do solemnly swear or affirm that I will impartially, and to the best of my knowledge and ability, perform the duties of satellite absentee voting station worker, and will endeavor to prevent fraud, deceit and abuse in performing those duties.

_____

Signature of worker

_____

Address

_____   _____

Officer administering oath   Date

The oath must be taken before each election.

21.300(5) *Supplies needed for each satellite absentee voting station.* Each satellite absentee voting station shall be provided with the following supplies:

a. Voter registration forms for new registrations and changes of registration information.

b. Absentee ballot application forms.

c. An absentee voters' log in which to record the names of electors casting absentee ballots, the serial numbers on their applications and affidavit envelopes, and the date the ballots are returned. The log may also be used to record the return of absentee ballots which were mailed.

d. Affidavit envelopes for absentee ballots.

e. Secrecy envelopes or folders, if needed for use with electronic voting systems.

f. Absentee ballots in sealed container(s).

g.   Marking devices appropriate for the voting system that will be used to tabulate the ballots.

h.   Two or more voting booths, at least one of which shall be suitable for use by a person seated in a chair or wheelchair.

i.   One or more ballot boxes equipped with locks and keys, or tamperproof seals.

j.   Table and chairs for workers.

k.   Two or more chairs for voters.

l.   Barricade system to control access to voting area.

m.   Secure containers for returning unused ballots. Containers used to send ballots to the satellite absentee voting station may be reused.

n.   Paper clips, tape or rubber bands to attach request forms to affidavit envelopes.

o.   Pens and other supplies for the workers.

p.   Instructions in large type explaining the proper method of marking the ballot.

q.   A list of other satellite absentee voting stations in the county, if any, and their addresses and scheduled times of operation.

r.   Precinct finder.

s.   Sample ballots for each precinct served by the satellite absentee voting station.

t.   Envelope to return spoiled ballots.

u.   Special ballot envelopes and return envelope.

21.300(6)   *Ballot transport and storage.*   At the commissioner's discretion the ballots may be transported between the commissioner's office and the satellite absentee voting station by the workers who will be on duty that day, or by two people of different political parties who have been designated as couriers by the commissioner. It is not necessary for the same people to transport the ballots in both directions.

If the ballots are transported by the satellite absentee voting station workers, two workers who are members of different political parties and the ballots must travel together in the same vehicle.

Ballots may be stored at the satellite absentee voting station during hours when the station is closed only if they are kept in a locked cabinet or container. The cabinet must be located in a room which is kept locked when not in use. Voted absentee ballots must be delivered to the commissioner's office at least once each week.

21.300(7)   *Ballot receipts.* Satellite absentee voting station workers shall sign receipts for the ballots taken to the remote absentee voting site. The receipt shall be in substantially the following form:

SATELLITE ABSENTEE VOTING STATION
BALLOT RECORD AND RECEIPT

Precincts voting at satellite station: _____

Location of satellite station: _____

Satellite station address: _____

BALLOTS DELIVERED TO THE SATELLITE ABSENTEE VOTING STATION

Type of Ballot	Number Delivered	Delivered to: (print name)	(signature of each worker)

TOTAL DELIVERED *	DATE:	TIME:	a.m. p.m.

BALLOTS RETURNED FROM THE SATELLITE ABSENTEE VOTING STATION

Type of Ballot	Voted	Spoiled	Special	Not Voted	Returned

TOTAL NUMBER OF BALLOTS RETURNED: _____ *

*The number of ballots returned must equal the number delivered.

Number of ballots issued by mail and returned to this station: _____

                  Print name   Signature

Ballots received from: _____
_____
_____
_____
_____

RECEIVED BY: _____ DATE: _____ TIME: _____ a.m. p.m.

A copy of the ballot record and receipt shall be retained in the commissioner's office. The original shall be sent with the ballots to the satellite absentee voting station.

21.300(8) *Arrangement of the satellite absentee voting station.* Protection of the security of the ballots (both voted and unvoted) and the secrecy of each person's vote shall be considered in the arranging of the satellite absentee voting station.

a. Security. The satellite absentee voting station shall be arranged so that ballots are protected against removal from the station by unauthorized people.

b. Voting area. Voting booths without curtains shall be placed so that passersby and other voters may not walk directly behind a person using the booth. At least one voting booth must be accessible to the disabled. The booth must be designed to accommodate a person seated in a chair or wheelchair. A chair must be provided for voters who wish to sit down while voting.

c. Electioneering. No signs supporting or opposing any candidate or question on the ballot shall be posted within 30 feet of the satellite absentee voting station. No electioneering shall be allowed within the sight or hearing of voters while they are at the satellite absentee voting station.

d. Chair provided. One or more chairs must be available for use by elderly or disabled voters waiting in line.

21.300(9) *Operation of the satellite absentee voting station.* At all times the station shall have at least two workers present to preserve the security of the ballots, both voted and unvoted. At satellite absentee voting stations used for primary and general elections, no more than a simple majority of the workers shall be registered with the same political party.

21.300(10) *Voter registration at the satellite absentee voting station.* Each satellite absentee voting station shall provide forms necessary to register voters and to record changes in voter registration records. Workers shall also be provided with a method of verifying whether people applying for absentee ballots are registered voters.

The commissioner may provide a list of registered voters in the precincts served by the station. The list may be on paper, microfiche or other media.

As an alternative, the commissioner may provide a computer connection with the commissioner's office.

21.300(11) *Procedure for issuing absentee ballot.* The following instructions for absentee voting are to be provided to all satellite absentee voting station workers:

HOW TO ISSUE ABSENTEE BALLOTS

1. Application. Each person who wishes to vote shall complete an application for an absentee ballot.

2. Check precinct. Check to be sure that the applicant's address is in a precinct served by this station.

3. Check registration. Check to see whether the applicant is a registered voter at the applicant's current address. People who live in (county name) County but who are not currently registered to vote in the county may register to vote at the satellite absentee voting station until (the date registration closes for the election). Changes of name, address, telephone number or party affiliation may be submitted at any time.

After (date registration closes) anyone who requests an absentee ballot and who is not a registered voter in the county may cast only a special ballot. Use the special ballot envelopes.

4. Affidavit envelope. Have the voter complete the affidavit envelope before you issue the ballot.

5.   Voters may ask for help. Anyone who is unable to mark a ballot without help may be helped by any person chosen by the voter. EXCEPTIONS: The following people may not help a voter—the voter's employer, an agent of the employer, or an officer or agent of the voter's union.

The voter may also request help from the satellite absentee voting station workers. Two workers from different political parties must assist the voter.

WARNING: Do not tell anyone how the person voted.

6.   Issue ballot. When a voting booth is available, give the voter the appropriate ballot. Ballots must be voted at the satellite absentee voting station. Ballots may not be taken away from the station.

7.   Instruct voter. Instruct each voter to use only the pen or pencil provided by you, how to mark the ballot so that it can be counted, to enclose the ballot in the secrecy folder (if any), and to place the ballot in the affidavit envelope and seal it before returning it to the workers.

8.   Send voter to booth. Each voter must use a voting booth. Do not permit anyone to vote anywhere else.

9.   When the ballot is returned: Number the request form and the affidavit envelope with serial number and record the serial number in the log of absentee voters.

10.   Storing voted ballots and applications. Attach the application to the sealed affidavit envelope and insert them in the locked ballot box.

21.300(12) *Closing the station.* The following instructions for closing the absentee voting station are to be provided to all satellite absentee voting station workers:

INSTRUCTIONS FOR CLOSING
THE SATELLITE ABSENTEE VOTING STATION

At the end of each day, after everyone has voted who arrived before the time established to close the station, close the satellite absentee voting station. Each task on the list must be completed.

DO NOT OPEN ANY AFFIDAVIT ENVELOPES. These ballots will be opened and counted on election day.

1.   Count the number of ballots of each type which have not been voted.

2.   Record number of unvoted ballots by precinct on the ballot receipt form.

3.   Place the ballots in the container provided and securely seal or lock the container.

4.   Record the number of spoiled ballots by precinct on the ballot receipt form.

5.   Count the number of spoiled ballots by precinct and place in the envelope provided. Enter this number on the ballot receipt form. Securely seal the envelope. All officials must sign the envelope.

6.   From the absentee voters' log determine how many ballots from each precinct have been voted.

7.   Compare the total number of ballots in the ballot box with the number of voters listed in the log. If there is a discrepancy, you must resolve it before leaving the station. If you cannot discover the source of the discrepancy, write a detailed explanation of the problem. All workers must sign the report.

8.   If couriers will be picking up the ballots, all workers must wait until both couriers arrive. Ask the couriers for identification before surrendering the ballots. If the workers are to return the ballots to the commissioner's office, two workers who are members of different political parties and the ballots must travel together in the same vehicle to return the ballots.

9.   Never leave any ballots unattended.

10.   If the ballots will be stored at the satellite absentee voting station all workers must be present when the ballots are locked up. A daily log sheet shall be used to record the information requested above. When ballots are returned to the auditor's office the information on the daily log sheets shall be accumulated and entered on the ballot record and receipt form.

This rule is intended to implement Iowa Code section 53.11.

721—21.301(53) Absentee requests from voters whose registration records are inactive. When a request for an absentee ballot is received from a voter whose registration record has been made inactive pursuant to Iowa Code section 48A.29, the commissioner shall respond to the request and enclose the following notice along with a voter registration form:

Notice to the Voter:

Your request for an absentee ballot has been received and processed. However, our records show that your voter registration is not currently active. To restore your registration, please complete the enclosed voter registration form and return it to:

County Auditor

Address

Return the registration form separately. Do not enclose it with your absentee ballot.

This registration form must be received in my office no later than (the time the polls close) on (election day), or be postmarked no later than (the day before election day).

WARNING: If the registration form is not properly completed and returned separately, your absentee ballot will not be counted.

If the registration form is received by the deadline for receipt of absentee ballots as prescribed in Iowa Code section 53.17, and all other legal requirements are met, the ballot shall be counted. If the ballot return carrier envelope is received before the registration form, the envelope shall not be opened but shall be held until the deadline for receipt. If the registration form has not been received by the deadline, the envelope containing the ballot shall not be opened or counted.

This rule is intended to implement Iowa Code sections 48A.29 and 53.2.

721—21.302 to **21.358** Reserved.

721—21.359(53) Processing absentee ballots before election day. Only when the voters have been provided with secrecy envelopes may the commissioner direct the special precinct board to open affidavit envelopes on the day before election day.

21.359(1)   The secrecy envelope shall be closed on at least two sides and shall completely cover the ballot. The envelope shall have the following message printed on it using at least 24-point type:

Secrecy Envelope

After you vote, put your ballot in here.

21.359(2)   The special precinct board shall review voters' affidavits and applications to determine which ballots will be accepted for counting and prepare the notices to those voters whose ballots have been rejected. The affidavit envelopes containing ballots that will not be counted and the applications submitted for those ballots shall be stored in a secure location.

21.359(3)   The affidavit envelopes containing the ballots that will be counted shall be stacked with the affidavits facing down. The envelopes shall be opened and the secrecy envelope containing the ballot shall be removed. The affidavit envelope and application shall be stored together.

21.359(4)   If a voter has not enclosed the ballot in a secrecy envelope, the officials shall put the ballot in a secrecy envelope without examining the ballot. Two of the special precinct election officials, one from each of the political parties referred to in Iowa Code section 49.13(2), shall sign the secrecy envelope.

21.359(5)   The following security procedures shall be followed:

a.   The process shall be witnessed by observers appointed by the county chairperson of each of the political parties referred to in Iowa Code section 49.13, subsection 2.

b.   No ballots shall be counted or examined before election day.

c.   The number of secrecy envelopes shall be recorded before the ballots are stored and the number shall be verified before any ballots are removed from the envelopes on election day. The ballots may be bundled and sealed in groups of a specified number to make counting easier.

This rule is intended to implement 1997 Iowa Acts, House File 636, section 73.

721—21.360(53) Failure to affix postmark date. For any absentee ballot referred to in Iowa Code section 53.17, if the officially authorized postal service fails to affix a postmark date on the return carrier envelope, or the postmark date is illegible, but the date of the affidavit envelope is a date no later than the day prior to the election, the ballot shall be counted as provided in Iowa Code section 53.17. If no date can be read on either the return carrier envelope or the affidavit envelope, the affidavit envelope shall not be opened, and the ballot shall be rejected as provided in Iowa Code section 53.25.

This rule is intended to implement Iowa Code section 53.17.

721—21.361(53) Rejection of absentee ballot. The special precinct election board shall reject absentee ballots without opening the affidavit envelope if any of the conditions cited below exist.

21.361(1)   An absentee ballot shall be rejected if the absentee voter's affidavit is insufficient. An insufficient affidavit lacks one or more of the following:

a.   The signature of the voter,

b.   The voter's address,

c.   In primary elections only, the political party affiliation of the voter.

21.361(2)   An absentee ballot shall be rejected if the applicant is not a duly qualified elector in the precinct in which the ballot is cast. "Precinct" means a precinct established pursuant to Iowa Code sections 49.3 through 49.5.

21.361(3)   An absentee ballot shall be rejected if the affidavit envelope is open.

21.361(4)   An absentee ballot shall be rejected if the affidavit envelope has been opened and resealed.

21.361(5)   An absentee ballot shall be rejected if the affidavit envelope contains more than one ballot of any kind. This includes all ballots contained in the affidavit envelope, whether or not they are enclosed in secrecy envelopes.

21.361(6)   An absentee ballot shall be rejected if the voter has voted in person.

21.361(7)   An absentee ballot shall be rejected if in primary elections the political party declared on the affidavit envelope is different from the political party whose ballot was requested on the application for the ballot.

This rule is intended to implement Iowa Code sections 43.38, 49.9 and 53.25.

721—21.362 to **21.399** Reserved.

DIVISION IV
INSTRUCTIONS FOR SPECIFIC ELECTIONS

721—21.400(376) Signature requirements for certain cities. This rule applies to cities which have all of the following characteristics:

1.   Nomination procedures under Iowa Code section 376.3 are used. (This includes cities with primary or runoff election provisions. It does not include cities with nominations under Iowa Code chapter 44 or 45.)

2.   Some or all council members are voted upon by the electors of wards, rather than by the electors of the entire city.

3.   Ward boundaries have been changed since the last regular city election at which the ward seat was on the ballot.

4.   The number of wards has not changed.

Calculation of the number of signatures for ward seats shall use the vote totals from the wards as the wards were configured at the time of the last regular city election at which the ward seat was on the ballot.

This rule is intended to implement Iowa Code section 376.4.

721—21.401(376) Signature requirements in cities with primary or runoff election provisions. In cities using the provisions of Iowa Code section 376.4 for nomination of candidates and in which more than one council member was elected at-large at the last preceding regular city election, the number of signatures shall be calculated by the following formula:

V = the total number of votes cast for all candidates for council member at-large at the last regular city election;

E = the number of people to be elected at the last regular city election;

$$\frac{V}{E} \times .02 = \text{the number of signatures needed by each candidate in the next regular city election.}$$

This rule is intended to implement Iowa Code section 376.4.

721—21.402(372) Filing deadline for charter commission appointment petition. If a special election has been called by a city to present to the voters the question of adopting a different form of city government, receipt by the city council of a petition requesting appointment of a charter commission shall stay the special election if the petition is received no later than 5 p.m. on the Friday preceding the date of the special election.

This rule is intended to implement Iowa Code section 372.3.

721—21.403 to **21.499** Reserved.

721—21.500(277) Signature requirements for school director candidates. The number of signatures required to be filed by candidates for the office of director in the regular school election shall be calculated from the number of registered voters in the district on May 1 of the year in which the election will be held. Candidates who are seeking election in districts with election plans as specified in Iowa Code section 275.12(2)*"b"* and *"c,"* where the candidate must reside in a specific director district, but is voted upon by all of the electors of the school district, shall be required to file a number of signatures calculated from the number of registered voters in the whole school district. Candidates who will be voted upon only by the electors of a director district shall be required to file a number of signatures calculated from the number of registered voters in the director district in which the candidate resides and seeks to represent.

If a special election is to be held to fill a vacancy on the school board, the number of registered voters on the first day of the month preceding the date the commissioner receives notice of the special election shall be used to calculate the number of signatures required for the special election.

This rule is intended to implement Iowa Code sections 277.4 and 279.7.

721—21.501 to 21.599 Reserved.

721—21.600(43) Primary election signatures—plan three supervisor candidates. The minimum number of signatures needed by candidates for the office of county supervisor elected under plan three, where candidates are voted upon only by the voters of the supervisor district, shall be determined by one of the two following methods.

    21.600(1) If there were 5,000 or more votes cast in the supervisor district for a political party's candidate for governor or for president of the United States, the minimum number of signatures needed is 100.

    21.600(2) If there were less than 5,000 votes cast in the supervisor district for a political party's candidate for governor or for president of the United States, the minimum number of signatures is determined by using one of the following formulas:

Democratic candidate's signature requirement: $([AD \div S] + VD) \times .02$

Republican candidate's signature requirement: $([AR \div S] + VR) \times .02$

AD = the number of absentee votes received in the entire county by the Democratic party's candidate for governor or for president of the United States in the previous general election.

AR = the number of absentee votes received in the entire county by the Republican party's candidate for governor or for president of the United States in the previous general election.

S = the number of supervisor districts in the county (3 or 5).

VD = the number of votes cast in the supervisor district for the Democratic party's candidate for governor or for president of the United States in the previous general election. (If this number is 5,000 or more, the minimum number of signatures needed is 100.)

VR = the number of votes cast in the supervisor district for the Republican party's candidate for governor or for president of the United States in the previous general election. (If this number is 5,000 or more, the minimum number of signatures needed is 100.)

This rule is intended to implement Iowa Code section 43.20(1)*"d."*

721—21.601(43) Plan III supervisor district candidate signatures after a change in the number of supervisors. After the number of supervisors has been increased or decreased pursuant to Iowa Code section 331.203 or 331.204, the signatures for candidates at the next primary and general elections shall be calculated as follows:

21.601(1) *Primary election.* Divide the total number of votes cast in the county at the previous general election for the office of president or for governor, as applicable, by the number of supervisor districts and multiply the quotient by .02. If the result of the calculation is less than 100, the result shall be the minimum number of signatures required. If the result of the calculation is greater than or equal to 100, the minimum requirement shall be 100 signatures.

21.601(2) *Nominations by petition.* If the effective date of the change in the number of districts was later than the date specified in Iowa Code section 45.1(6), divide the total number of registered voters in the county on the date specified in Iowa Code section 45.1(6) by the number of supervisor districts and multiply the quotient by .01. If the result of the calculation is less than 150, the result shall be the minimum number of signatures required. If the result of the calculation is greater than or equal to 150, the minimum requirement shall be 150 signatures.

721—21.602 to 21.799 Reserved.

721—21.800(422B) Local sales and services tax elections.

21.800(1) Petitions requesting imposition of local sales and services taxes shall be filed with the county board of supervisors.

a. The petition shall be signed by eligible electors equal in number to at least 5 percent of the persons in the whole county who voted at the last preceding state general election. Each petition shall include:

(1) A statement in substantially the following form: We the undersigned eligible electors of _____ County hereby request imposition of a local sales and services tax.

(2) Each person signing the petition shall add the person's address (including street number, if any) and the date that the person signed the petition.

b. Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the voters of the entire county the question of imposition of a local sales and services tax. In the notice the supervisors shall propose a specific date for the election.

c. The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local option tax election may be held in conjunction with a state general election, or at a special election held at any time other than the time of a city regular election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6(2), the commissioner shall notify the supervisors of this fact. The supervisors shall propose another date for the special election within 7 days of receiving notice from the commissioner.

21.800(2) As an alternative to the method of initiating a local option tax election described in subrule 21.4(1), governing bodies of cities and the county may initiate a local option tax election by filing motions with the county auditor pursuant to Iowa Code section 422B.1(3)*"b"* requesting submission of a local option tax to the qualified electors. Within 30 days of receiving a sufficient number of motions, the county commissioner shall, in consultation with the governing bodies of the cities and with the board of supervisors, set a date for the local option tax election. The election shall be held no sooner than 105 days nor later than 120 days after the date upon which the commissioner received the motion triggering the election. If this would result in the special election being held at a time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

21.800(3)   Notice of local sales and services tax election.

a.   Not less than 60 days before the date that a local sales and services tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include sample ballots, but shall include all of the information that will appear on the ballot for each city and for the voters in the unincorporated areas of the county.

b.   The city councils and the supervisors shall provide to the county commissioner the following information to be included in the notice and on the ballots:

(1)   The rate of the tax.

(2)   The date the tax will be imposed (which shall be the next implementation date provided in Iowa Code section 422B.9 following the date of the election and at least 90 days after the date of the election, except that an election to impose a local option tax on a date immediately following the scheduled repeal date of an existing similar tax may not be held more than 14 months or less than 90 days before the scheduled repeal date). The imposition date shall be uniform in all areas of the county voting on the tax at the same election.

(3)   The approximate amount of local option tax revenues that will be used for property tax relief in the jurisdiction.

(4)   A statement of the specific purposes other than property tax relief for which revenues will be expended in the jurisdiction.

c.   The information to be included in the notice shall be provided to the commissioner by the city councils of each city in the county not later than 67 days before the date of the election. If a jurisdiction fails to provide the information in 21.4(3)*"b"*(3) and 21.4(3)*"b"*(4) above, the following information shall be substituted in the notice and on the ballot:

(1)   Zero percent (0%) for property tax relief.

(2)   The specific purpose for which the revenues will otherwise be expended is: Any lawful purpose of the city (or county).

d.   The notice of election provided for in Iowa Code section 49.53 shall also be published at the time and in the manner specified in that section.

21.800(4)   Definitions.

"Abstract of ballot" means abstract of votes.

This rule is intended to implement Iowa Code sections 422B.1 and 422B.9.

721—21.801(422B) Form of ballot for local option tax elections. If questions pertaining to more than one of the authorized local option taxes are submitted at a single election, all of the public measures shall be printed on the same ballot. The form of ballots to be used throughout the state of Iowa for the purpose of submitting questions pertaining to local option taxes shall be as follows:

21.801(1)   *Local sales and services tax propositions.* Sales and services tax propositions shall be submitted to the voters of an entire county. If the election is being held for the voters to decide whether to impose the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of imposition shall be voted upon in all parts of the county where the tax has not been approved. If the election is being held for the voters to decide whether to repeal the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously imposed.

The ballot submitted to the voters of each incorporated area and the unincorporated area of the county shall show the intended uses for that jurisdiction. The ballot submitted to the voters in contiguous cities within a county shall show the intended uses for each of the contiguous cities. The ballots shall be in substantially the following form:

   a.   Imposition question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
                                                                                        NO ☐

   Summary: To authorize imposition of a local sales and services tax in the [city of _____] [unincorporated area of the county of _____], at the rate of _____ percent (_____ %) to be effective on _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

   A local sales and services tax shall be imposed in the [city of _____] [unincorporated area of the county of _____] at the rate of _____ per-cent (_____ %) to be effective on _____ (month and day), _____ (year).
   Revenues from the sales and services tax shall be allocated as follows:
   (Choose one or more of the following:)
   [_____ for property tax relief (insert percentage or dollar amount)]
   [_____ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of _____]
   [_____ for property tax relief (insert percentage or dollar amount) in the county of _____]
   The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

    b.   Imposition question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize imposition of a local sales and services tax in the cities of _____, _____, _____, (list additional cities, if applicable) at the rate of _____ percent (_____%) to be effective on _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A local sales and services tax shall be imposed in the cities of _____, _____, _____, (list additional cities, if applicable) at the rate of _____ percent (_____%) to be effective on _____ (month and day), _____ (year).

Revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

   c.   Imposition question with an automatic repeal date for voters in a single city or the unincorporated area of the county:

<div align="center">(Insert letter to be assigned by the commissioner)</div>

<div align="center">SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐</div>
<div align="right">NO ☐</div>

   Summary: To authorize imposition of a local sales and services tax in the [city of _____] [unincorporated area of the county of _____], at the rate of _____ percent (_____%) to be effective from _____ (month and day), _____ (year), until _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

   A local sales and services tax shall be imposed in the [city of _____] [unincorporated area of the county of _____] at the rate of _____ percent (_____%) to be effective from _____ (month and day), _____ (year), until _____ (month and day), _____ (year).
   Revenues from the sales and services tax shall be allocated as follows:
   (Choose one or more of the following:)
   [_____ for property tax relief (insert percentage or dollar amount)]
   [_____ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of _____]
   [_____ for property tax relief (insert percentage or dollar amount) in the county of _____]
   The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

<div align="center">(List specific purpose or purposes)</div>

d.　　Imposition question with an automatic repeal date for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?　YES　☐
NO　☐

Summary:　To authorize imposition of a local sales and services tax in the cities
of _____, _____, _____, (list additional cities, if appli-
cable) at the rate of _____ percent (_____%) to be effective from _____
(month and day), _____ (year), until _____ (month and day), _____
(year).

(Insert in substantially the following form the entire text of the proposed public measure immediately
below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-
hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties
using special paper ballots which are read by computerized tabulating equipment may summarize the
question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A local sales and services tax shall be imposed in the cities of _____,
_____, _____, (list additional cities, if applicable) at the rate of
_____ percent (_____%) to be effective from _____ (month and day),
_____ (year), until _____ (month and day), _____ (year).

Revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
　The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
　The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
　The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):

(List specific purpose or purposes)

e.   Repeal question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize repeal of the _____ percent (_____%) local sales and services tax in the [city of _____] [unincorporated area of the county of _____] effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The _____ percent (_____%) local sales and services tax shall be repealed in the [city of _____] [unincorporated area of the county of _____] effective _____ (month and day), _____ (year).
Revenues from the sales and services tax have been allocated as follows:
(Choose one or more of the following:)
[_____ for property tax relief (insert percentage or dollar amount)]
[_____ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of _____]
[_____ for property tax relief (insert percentage or dollar amount) in the county of _____]
The specific purpose (or purposes) for which the revenues were otherwise expended was (were):

(List specific purpose or purposes)

f. Repeal question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize repeal of the _____ percent (_____%) local sales and services tax in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The _____ percent (_____%) local sales and services tax shall be repealed in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).
Revenues from the sales and services tax have been allocated as follows:

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues were otherwise ex-pended was (were):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues were otherwise ex-pended was (were):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues were otherwise ex-pended was (were):

(List specific purpose or purposes)

g.   Rate change question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to _____ percent (_____%) in the [city of _____] [unincorporated area of the county of _____] effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The rate of the local sales and services tax shall be increased (or decreased) to _____ percent (_____%) in the [city of _____] [unincorporated area of the county of _____] effective _____ (month and day), _____ (year). The current rate is _____ percent (_____%).
Revenues from the sales and services tax are allocated as follows:
(Choose one or more of the following:)
[_____ for property tax relief (insert percentage or dollar amount)]
[_____ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of _____]
[_____ for property tax relief (insert percentage or dollar amount) in the county of _____]
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

h.   Rate change question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to _____ percent (_____%) in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The rate of the local sales and services tax shall be increased (or decreased) to _____ percent (_____%) in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).
Revenues from the sales and services tax are allocated as follows:

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :
_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

i.   Use change question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize a change in the use of the _____ percent (_____%)
local sales and services tax in the [city of _____] [unincorporated
area of the county of _____] effective _____ (month and
day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately
below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-
hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties
using special paper ballots which are read by computerized tabulating equipment may summarize the
question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

The use of the _____ percent (_____%) local sales and services tax shall be
changed in the [city of _____] [unincorporated area of the
county of _____] effective _____ (month and day), _____
(year).

PROPOSED USES OF THE TAX:

If the change is approved, revenues from the sales and services tax shall be allo-
cated as follows:
(Choose one or more of the following:)
[_____ for property tax relief (insert percentage or dollar amount)]
[_____ for property tax relief (insert percentage or dollar amount) in
the unincorporated area of the county of _____]
[_____ for property tax relief (insert percentage or dollar amount) in
the county of _____]
The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):

(List specific purpose or purposes)

CURRENT USES OF THE TAX:

Revenues from the sales and services tax are currently allocated as follows:
(Choose one or more of the following:)
[_____ for property tax relief (insert percentage or dollar amount)]
[_____ for property tax relief (insert percentage or dollar amount) in
the unincorporated area of the county of _____]
[_____ for property tax relief (insert percentage or dollar amount) in
the county of _____]
The specific purpose (or purposes) for which the revenues are otherwise ex-
pended is (are):

(List specific purpose or purposes)

    j.   Use change question for voters in contiguous cities:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

    Summary: To authorize a change in the use of the _____ percent (_____%) local sales and services tax in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

    The use of the _____ percent (_____%) local sales and services tax shall be changed in the cities of _____, _____, _____, (list additional cities, if applicable) effective _____ (month and day), _____ (year).

PROPOSED USES OF THE TAX:

    If the change is approved, revenues from the sales and services tax are to be allocated as follows:

FOR THE CITY OF _____:

_____ for property tax relief (insert percentage or dollar amount)
    The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____:

_____ for property tax relief (insert percentage or dollar amount)
    The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____:

_____ for property tax relief (insert percentage or dollar amount)
    The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

CURRENT USES OF THE TAX:

FOR THE CITY OF _____ :

_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :

_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _____ :

_____ for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

21.801(2)   *For a local vehicle tax:*

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO   ☐

Summary: To authorize the county of (insert name of county) to impose a local vehicle tax at the rate of _____ dollars ($_____) per vehicle and to exempt the following classes from the tax:

_____ .

The revenues are to be expended as set forth in the text of the public measure.

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25.)

> The county of _____, Iowa shall be authorized to impose a local vehicle tax at the rate of _____ dollars ($_____) per vehicle and to exempt the following classes of vehicles from the tax:
>
> _____
>
> _____ (insert percentage or dollar amount) of the revenues is/are to be used for property tax relief.
> The balance of the revenues is to be expended for:
> (List purposes for which remaining revenues will be used)

721—21.802(422B) Local vehicle tax elections.

21.802(1)　　Petitions requesting imposition of local vehicle taxes shall be filed with the county board of supervisors.

a.　　The petition shall be signed by eligible electors equal in number to at least 5 percent of the persons in the whole county who voted at the last preceding state general election. Each petition shall include:

(1)　A statement in substantially the following form: We the undersigned eligible electors of _____ County hereby request imposition of a local vehicle tax at a rate of _____ dollar(s) per vehicle with the following classes (if any) to be exempt: _____.

(2)　Each person signing the petition shall add the person's address (including street numbers, if any) and the date that the person signed the petition.

b.　　Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the voters of the entire county the question of imposition of a local vehicle tax. In the notice the supervisors shall propose a specific date for the election.

c.　　The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local option tax election may be held in conjunction with a state general election, or at a special election held at any time other than the time of a city regular election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6(2), the commissioner shall notify the supervisors of this fact. The supervisors shall propose another date for the special election within 7 days of receiving notice from the commissioner.

21.802(2)　　Notice of local vehicle tax election. Not less than 60 days before the date that a local vehicle tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include a sample ballot, but shall include all of the information that will appear on the ballot. The notice of election provided for in Iowa Code section 49.53 shall also be published at the time and in the manner specified in that section.

721—21.803(77GA,HF2282) Local sales and services tax elections for school infrastructure projects.

21.803(1) *Initiating local sales and services tax elections for school infrastructure projects.*

a. *Petitions requesting local sales and services tax elections.* Petitions requesting local sales and services tax elections for school infrastructure projects shall be filed with the board of supervisors.

(1) Each petition shall include:

1. A statement in substantially the following form: We the undersigned eligible electors of _____ County hereby request imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects.

2. Each person signing the petition shall add the person's address (including house number and street name, if any, and city) and the date the person signed the petition.

(2) Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the registered voters of the entire county the question of imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. In the notice the supervisors shall propose a specific date for the election.

(3) The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

b. *Motions by school boards requesting imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects.* The board of directors of a school district with a population inside the county equal to at least 50 percent of the population of the whole county may by motion request an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The boards of directors of school districts whose population inside the county separately equals less than 50 percent of the population of the whole county may file with the board of supervisors motions requesting an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The supervisors shall keep a file of these motions until the supervisors have received motions from the boards of directors of school districts whose combined population inside the county equals at least 50 percent of the population of the whole county. Immediately upon receiving a sufficient number of motions, the board shall submit the motions to the commissioner. The commissioner shall, in consultation with the governing bodies of the school districts and the board of supervisors, set a date for the election. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. The election shall be held not sooner than 75 days nor later than 90 days after the board files the motion with the commissioner. If this would result in a special election being held at the time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

Motions by the board of directors of a school district cease to be valid on the date of the regular school election unless a number of motions sufficient to trigger an election were filed with the board of supervisors before the regular school election.

c. Motions by boards of supervisors requesting imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. The board of supervisors may by motion request an election to decide imposition (or increase, decrease, or repeal) of a local sales and services tax for school infrastructure projects. Immediately upon adoption of a motion requesting a local sales and services tax for school infrastructure projects, the board of supervisors shall submit the motion to the commissioner. The commissioner shall, in consultation with the governing bodies of the school districts and the board of supervisors, set a date for the election. The local sales and services tax for school infrastructure projects election may be held in conjunction with a general election, or at a special election. It may not be held with the regular city election. The election shall be held not sooner than 75 days nor later than 90 days after the board files the motion with the commissioner. If this would result in a special election being held at the time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

21.803(2) *Notice of a local sales and services tax election for school infrastructure projects.* The board of supervisors shall set the rate of the tax which shall be not more than 1 percent. All information required by Iowa Code section 422E.2(3) shall be filed with the commissioner no later than 70 days before the date of the election. The commissioner shall publish a notice of the ballot language at least 60 days before the date of the election. The ballot language for a public measure to impose, change the rate or to repeal a local sales and services tax for school infrastructure projects shall be the same in each precinct in the county.

21.803(3) *Form of ballot for local sales and services tax for school infrastructure projects.* The ballot language for a public measure to impose, change the rate or to repeal a local sales and services tax for school infrastructure projects shall be the same in each precinct in the county.

a. The ballot for elections to decide the question of imposition of the local sales and services tax for school infrastructure projects shall be as follows:

❍ (Insert letter to be assigned by the commissioner.)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize imposition of a _____% local sales and services tax in the county of _____ for school infrastructure projects for _____ years, from _____ (month and day, year) to _____ (month and day, year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A local sales and services tax for school infrastructure projects shall be imposed in the county of _____ at the rate of _____ percent (_____%). The tax will begin on _____ (month, day and year at the beginning of a calendar quarter). The tax will be in effect for a period of _____ years (state time period) until _____ (month, day and year at the end of a calendar quarter).

The money received from the tax is spent as follows:

(List the specific purpose or purposes for which the revenue will be expended.)

b.   The ballot for elections to decide the question of increasing (or decreasing) the rate of the local sales and services tax for school infrastructure projects shall be as follows:

○ (Insert letter to be assigned by the commissioner.)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize a rate increase (or decrease) in the local sales and services tax for school infrastructure projects in _____ County from _____% (insert current rate) to _____% (insert proposed rate).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

In the county of _____ the rate of the local sales and services tax for school infrastructure projects shall be increased (or decreased) from _____ percent (____%) (insert current rate) to _____ percent (____%) (insert proposed rate).   The change will be effective on _____ (month, day and year at the beginning of a calendar quarter). The tax will be in effect until _____ (month, day and year at the end of a calendar quarter).

The money received from the tax shall be spent as follows:

(List the specific purpose or purposes for which the revenue will be expended.)

c.   The ballot for elections to decide the question of repeal of the local sales and services tax for school infrastructure projects shall be as follows:

○ (Insert letter to be assigned by the commissioner.)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐
NO ☐

Summary: To authorize repeal of a _____ % local sales and services tax in the county of _____ for school infrastructure projects on _____ (month and day, year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45, or place on the left-hand side inside the curtain of each voting machine as provided in Iowa Code section 52.25. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A ____ percent (____%) local sales and services tax for school infrastructure projects shall be repealed in the county of _____ effective _____ (month, day and year at the end of a calendar quarter). If not repealed, the tax will be in effect until _____ (month, day and year at the end of a calendar quarter).

The money received from the tax was spent as follows:

(List the specific purpose or purposes for which the revenue has been expended.)

21.803(4)   *Notice to the department of revenue and finance.* Within ten days after an election where a local sales and services tax for school infrastructure projects has been adopted, repealed or where the rate of the tax has been changed, the county auditor shall provide written notice by sending a copy of the abstract of votes to the director of the department of revenue and finance.

This rule is intended to implement 1998 Iowa Acts, House File 2282.

721—21.804 to **21.809** Reserved.

721—21.810(34A) Referendum on enhanced 911 emergency telephone communication system funding.

21.810(1)   *Form of ballot.* The ballot for the E911 referendum shall be in substantially the following form:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐

NO ☐

Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a monthly surcharge of (an amount to be determined by the local joint E911 service board of up to one dollar) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within (description of the proposed service area).

A map may be used to show the proposed E911 service area. If a map is used the public measure shall read as follows:

"Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a monthly surcharge of (an amount to be determined by the local joint E911 service board of up to one dollar) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within the proposed E911 service area shown on the map below."

21.810(2)   *Cost of election.* The E911 service board shall pay the costs of the referendum election.

21.810(3)   *Enhanced 911 emergency service funding referendum held in conjunction with a scheduled election.*

a.   Notice to commissioner. The joint E911 service board shall notify the commissioner in writing, no later than the last day upon which nomination papers may be filed, of their intention to conduct the referendum with the scheduled election. The notice shall contain the complete text of the referendum question including the description of the proposed E911 service area. If a map is to be used on the ballot to describe the proposed E911 service area, the map shall be included. If the E911 service area includes more than one county, the service board shall notify the commissioner of each of the counties.

b.   Conduct of election. All qualified electors in a precinct which is to be served, in whole or in part, by the proposed E911 service area, shall be permitted to vote on the question. The results of the referendum shall be canvassed by the board of supervisors at the time of the canvass of the scheduled election. The commissioner shall immediately certify the results to the joint E911 board.

c.   Service board duties. If subscribers from more than one county are included within the proposed service area, the E911 service board shall meet as a board of canvassers to compile the results from the counties. The canvass shall be held on the tenth day following the election at a time established by the E911 service board. The service board shall prepare an abstract showing in words and numbers the number of votes cast for and against the question and, if a simple majority of those voting on the question has voted in the affirmative, the board shall declare that the surcharge has been adopted. Votes cast and not counted as a vote for or against the question shall not be used in computing the total vote cast for and against the question.

21.810(4) *Form of ballot for alternative surcharge.* The ballot for elections conducted pursuant to Iowa Code section 34A.6A shall be in the following form:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?   YES   ☐

NO   ☐

Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a temporary monthly surcharge increase to (an amount between one dollar and two dollars and fifty cents to be determined by the local joint E911 service board) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within (description of the proposed service area). The surcharge shall be collected for not more than 24 months, after which the surcharge shall revert to one dollar per month for each line.

A map may be used to show the proposed E911 service area. If a map is used the public measure shall read as follows:

"Enhanced 911 emergency telephone service shall be funded, in whole or in part, by a temporary monthly surcharge increase to (an amount between one dollar and two dollars and fifty cents to be determined by the local joint E911 service board) on each telephone access line collected as part of each telephone subscriber's monthly phone bill if provided within the proposed E911 service area shown on the map below. The surcharge shall be collected for not more than 24 months, after which the surcharge shall revert to one dollar per month for each line."

This rule is intended to implement Iowa Code sections 34A.6 and 34A.6A.

721—21.811 to **21.819** Reserved.

721—21.820(99F) Excursion boat gambling elections.

21.820(1) Petitions requesting elections to approve or disapprove the conduct of gambling games on an excursion gambling boat shall be filed with the county board of supervisors. Petitions may be circulated but shall not be filed before July 1, 1989.

a. The petition shall be signed by eligible electors of the county equal in number to at least 10 percent of the votes cast in the county for the office of President of the United States or governor at the preceding general election.

b. Each petition shall be in substantially the following form:

STATE OF IOWA
PETITION REQUESTING ELECTION

_____ County

We, the undersigned eligible electors of _____County, hereby request that an election be held on the proposition to approve or disapprove gambling games on an excursion gambling boat in the county.

Signature	Address, including street and number, if any	Date signed
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		

page _____ of _____

c.   Within 10 days after receipt of a valid petition, the supervisors shall provide written notice to the county commissioner of elections directing the commissioner to submit to the qualified electors of the county a proposition to approve or disapprove the conduct of gambling games on an excursion gambling boat in the county. The election shall be held within 70 days of the receipt of the petition.

d.   If a regularly scheduled or special election is to be held in the county on the date selected by the supervisors, notice shall be given to the commissioner no later than the last day upon which nomination papers may be filed for that election. If the excursion gambling boat election is to be held with a local option tax election, the supervisors shall provide the commissioner at least 60 days' written notice. Otherwise, the supervisors shall give at least 32 days' written notice. If the commissioner finds that the date selected by the supervisors conflicts with another election to be held that day, the commissioner shall immediately notify the supervisors in writing. Within 7 days the supervisors shall select another date and notify the commissioner in writing.

21.820(2)   Form of ballot for election called by petition. Ballots shall be in substantially the following form:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐

NO ☐

Gambling games on an excursion gambling boat in _____ County are approved.

21.820(3)   Form of ballot for elections to continue gambling games on excursion boats:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐

NO ☐

Summary: Gambling games on an excursion gambling boat in _____ County are approved.

Gambling games, with no wager or loss limits, on excursion gambling boats in _____ County are approved. If approved by a majority of the voters, operation of gambling games with no wager or loss limits may continue until the question is voted upon again at the general election held in 2002. If disapproved by a majority of the voters, the operation of gambling games on excursion boats will end within 60 days of this election. (Iowa Code section 99F.7(10)*"c"* as amended by 1994 Iowa Acts, House File 2179)

21.820(4)   Ballot form to permit gambling games at existing pari-mutuel race tracks:

(Insert letter to be assigned by the commissioner)

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES ☐

NO ☐

The operation of gambling games at (name of pari-mutuel race track) in _____ County is approved.

21.820(5)   Canvass of votes. The canvass of votes for a special election regarding excursion boat gambling shall be held on the Monday following the election. A copy of the abstract of votes of the election shall be sent to the state racing and gaming commission.

This rule is intended to implement Iowa Code section 99F.7 as amended by 1994 Iowa Acts, House File 2179, section 17.

721—21.821 to **21.829** Reserved.

721—21.830(357E) Benefited recreational lake district elections. Elections for benefited recreational lake districts shall be conducted according to the following procedures.

21.830(1) *Conduct of election.* It is not mandatory for the county commissioner of elections to conduct elections for a benefited recreational lake district. However, if both a public measure and a candidate election will be held on the same day in a benefited recreational lake district, the same person shall be responsible for conducting both elections. All elections must be held on a Tuesday.

21.830(2) *Ballots.* Ballots for benefited recreational lake district trustee elections shall be printed on opaque white paper, 8⌷ by 11 inches in size. The ballots for the initial election for the office of trustee shall be in substantially the following form:

OFFICIAL BALLOT
BENEFITED RECREATIONAL LAKE DISTRICT
Election date
(facsimile signature of person responsible for printing ballots)

FOR TRUSTEE:
To vote: Neatly print the names of at least three people you would like to see elected to the office of Trustee of the Benefited Recreational Lake District. You may vote for as many people as you wish, but you must vote for at least three.

(At the bottom of the ballot a space shall be included for the endorsement of the precinct election official, like this:)

Precinct official's endorsement: ＿＿＿＿＿＿＿＿

21.830(3) *Canvass of votes.* On the Monday following the election, the board of supervisors shall canvass the votes cast at the election. At the initial election the supervisors shall choose three trustees from among the five persons who received the most votes. The results of benefited recreational lake district elections shall be certified to the district board of trustees.

This rule is intended to implement Iowa Code section 357E.8.

[Filed emergency 4/22/76—published 5/17/76, effective 4/22/76]
[Filed emergency 6/2/76—published 6/28/76, effective 8/2/76]
[Filed 10/7/81, Notice 9/2/81—published 10/28/81, effective 12/2/81]
[Filed emergency 11/15/84—published 12/5/84, effective 11/15/84]
[Filed 1/22/85, Notice 12/5/84—published 2/13/85, effective 3/20/85]
[Filed 5/17/85, Notice 4/10/85—published 6/5/85, effective 7/10/85]
[Filed emergency 7/2/85—published 7/31/85, effective 7/2/85]
[Filed emergency 7/26/85—published 8/14/85, effective 7/26/85]
[Filed emergency 8/14/85—published 9/11/85, effective 8/14/85]
[Filed 9/6/85, Notice 7/31/85—published 9/25/85, effective 10/30/85]
[Filed 10/30/85, Notice 9/25/85—published 11/20/85, effective 12/25/85]
[Filed emergency 12/18/86—published 1/14/87, effective 12/18/86]
[Filed emergency 4/20/87—published 5/20/87, effective 4/20/87]◊
[Filed 6/23/88, Notice 5/18/88—published 7/13/88, effective 8/17/88]
[Filed 9/2/88, Notice 7/27/88—published 9/21/88, effective 10/26/88]
[Filed 3/1/89, Notice 1/25/89—published 3/22/89, effective 4/26/89]
[Filed emergency 5/10/89—published 5/31/89, effective 5/10/89]
[Filed emergency 6/9/89—published 6/28/89, effective 7/1/89]
[Filed emergency 6/22/89, after Notice of 5/31/89—published 7/12/89, effective 7/1/89]
[Filed 8/16/89, Notice 6/28/89—published 9/6/89, effective 10/11/89]
[Filed 11/9/89, Notice 10/4/89—published 11/29/89, effective 1/3/90]
[Filed 12/7/89, Notice 11/1/89—published 12/27/89, effective 1/31/90]
[Filed 3/26/92, Notice 2/5/92—published 4/15/92, effective 5/20/92]
[Filed 11/19/92, Notice 9/30/92—published 12/9/92, effective 1/13/93]◊
[Filed 1/14/93, Notice 12/9/92—published 2/3/93, effective 3/10/93]
[Filed 6/4/93, Notice 4/28/93—published 6/23/93, effective 7/28/93]
[Filed emergency 6/28/93—published 7/21/93, effective 7/1/93]
[Filed 9/8/93, Notice 7/21/93—published 9/29/93, effective 11/3/93]
[Filed 11/5/93, Notice 9/29/93—published 11/24/93, effective 12/29/93]
[Filed emergency 4/4/94—published 4/27/94, effective 4/4/94]
[Filed 7/1/94, Notice 5/25/94—published 7/20/94, effective 8/24/94]
[Filed 6/30/95, Notice 5/24/95—published 7/19/95, effective 8/23/95]
[Filed 2/8/96, Notice 1/3/96—published 2/28/96, effective 4/3/96]
[Filed 5/31/96, Notice 4/10/96—published 6/19/96, effective 7/24/96]
[Filed 6/13/96, Notice 5/8/96—published 7/3/96, effective 8/7/96]
[Filed emergency 7/25/96 after Notice 6/19/96—published 8/14/96, effective 7/25/96]
[Filed emergency 5/21/97—published 6/18/97, effective 5/21/97]
[Filed emergency 7/30/97—published 8/27/97, effective 7/30/97]
[Filed 8/22/97, Notice 7/16/97—published 9/10/97, effective 10/15/97]
[Filed 12/12/97, Notice 11/5/97—published 12/31/97, effective 2/4/98]
Filed emergency 5/1/98—published 5/20/98, effective 5/1/98]◊
[Filed emergency 8/7/98—published 8/26/98, effective 8/7/98]
[Filed emergency 8/11/99—published 9/8/99, effective 8/11/99]
[Filed 10/29/99, Notice 9/22/99—published 11/17/99, effective 12/22/99]
[Filed emergency 12/22/99—published 1/12/00, effective 12/22/99]

◊Two ARCs

[Filed 2/3/00, Notice 12/29/99—published 2/23/00, effective 4/1/00]
[Filed 5/26/00, Notice 4/19/00—published 6/14/00, effective 7/19/00]
[Filed 9/14/00, Notice 8/9/00—published 10/4/00, effective 11/8/00]
[Filed emergency 10/10/00 after Notice 8/9/00—published 11/1/00, effective 11/7/00]
[Filed emergency 7/20/01 after Notice 6/13/01—published 8/8/01, effective 7/20/01]